

OCT 2 6 2005

Application required to select from one of four groups of claims: claims 1-13, 14 - 28, and 30 - 43 drawn to a composite liner panel, claim 14 drawn to a thermal insulated wall panel, claim 29 drawn to a cargo compartment and claims 44 - 73 drawn to a method of making a composite liner panel, as set forth in paragraph 1 of the Office Action. Applicant elects claims 44 - 73 of Group IV. Applicant has withdrawn claims 1 - 43 and reserves the right to file these claims in a divisional patent application.

Please charge any additional fees or credit any overpayment to Deposit Order Account No. 50-1196. Applicant submits that the application is in condition for allowance. The Examiner is encouraged to contact the undersigned should there be any remaining issues.

Respectfully submitted,

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